

Senate File 411 - Introduced

SENATE FILE 411
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SF 49)

A BILL FOR

1 An Act relating to assessors and the state appraisal manual of
2 the department of revenue, and including penalties.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 421.17, subsection 17, Code 2019, is
2 amended to read as follows:

3 17. To prepare and issue a state appraisal manual which each
4 county and city assessor shall use in assessing and valuing all
5 classes of property in the state. The appraisal manual shall
6 include specific guidance on the classification of agricultural
7 property and for determining whether a property satisfies the
8 requirements for a charitable exemption from taxation. The
9 appraisal manual shall be continuously revised and the manual
10 and revisions shall be issued to the county and city assessors
11 in such form and manner as prescribed by the director.

12 Sec. 2. NEW SECTION. **441.51 Failure to comply with the**
13 **state appraisal manual — penalties.**

14 1. In addition to any other penalty provided by law, if the
15 department of revenue determines that an assessor has failed
16 to substantially comply with the state appraisal manual issued
17 under the authority of section 421.17, subsection 17, the
18 assessor shall be subject to the following penalties:

19 a. For a first violation following the appointment or
20 reappointment of the assessor, a letter of admonishment and
21 warning issued by the department of revenue to the assessor,
22 with a copy being sent to the conference board having authority
23 over the assessor.

24 b. For a second violation within three years of the
25 appointment of an assessor, or in the case of an assessor
26 holding office on the effective date of this Act, within three
27 years of the effective date of this Act, ineligibility for
28 reappointment.

29 c. For a second violation occurring later than three years
30 after appointment or the effective date of this Act, a letter
31 of admonishment and warning as described in paragraph "a".

32 d. For a third violation after a violation described in
33 paragraph "c", ineligibility for reappointment.

34 2. The department of revenue may investigate violations of
35 this section on its own motion or pursuant to a complaint.

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EXPLANATION

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The inclusion of this explanation does not constitute agreement with
the explanation's substance by the members of the general assembly.

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4 This bill relates to the state appraisal manual and the usage
5 of the manual by assessors.

6 The bill provides that the state appraisal manual shall
7 include specific guidance on the classification of agricultural
8 property and the identification of property that qualifies for
9 a charitable exemption from taxation.

10 Current law requires all assessors to use the state
11 appraisal manual. The bill allows the department of revenue
12 to investigate failures to use the appraisal manual either
13 upon complaint or its own motion. An appraiser who fails
14 to substantially comply with the appraisal manual once is
15 subject to a letter of admonishment and warning, which shall
16 also be sent to the conference board having authority over the
17 assessor. An assessor who commits two violations within three
18 years of appointment shall be ineligible for reappointment.
19 An assessor who commits a second violation more than three
20 years after appointment is subject to a letter of admonishment
21 and warning, which shall also be sent to the conference board
22 having authority over the assessor. An assessor who commits a
23 third violation shall be ineligible for reappointment.